



City of Kingsburg

1401 Draper Street, Kingsburg, CA 93631-1908
(559)897-5821 (559)897-5568

Michelle Roman
Mayor

Bruce Blayney
Mayor Pro Tem

COUNCIL MEMBERS
Sherman Dix
Staci Smith
Laura North

Alexander J. Henderson
City Manager

CITY OF KINGSBURG FINANCE COMMITTEE

February 23, 2017

6:00 p.m.

**KINGSBURG CITY COUNCIL CHAMBER
1401 DRAPER STREET**

1. **Call to order** – Bruce Blayney
2. **Public Comments** - Any person may directly address the Committee at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker.
3. **Approval of Minutes** –Approve minutes from January 10, 2017 Finance Committee Meeting, as prepared by City Clerk Abigail Palsgaard.
4. **Façade/Alley & Upper Floor Rehab Incentive Program Discussion**

Possible Action(s):
 - a. Presentation by City Manager Alex Henderson
 - b. Committee Discussion
 - c. Action as deemed appropriate
5. **Water Utility Fund Discussion**

Possible Action(s):
 - a. Presentation by City Manager Alex Henderson
 - b. Committee Discussion
 - c. Action as deemed appropriate
6. **Other Business** –
7. **Adjourn** - to the next regular meeting of the City of Kingsburg Finance Committee.

**City of Kingsburg
Finance Committee Minutes
January 10, 2017**

Call to order: At 6:03pm Chairman Blayney called the meeting to order.

Members Present: Council Member Sherman Dix, City Manager Alexander Henderson, Finance Director Margarita Moreno.

Staff Present: City Clerk Abigail Palsgaard.

Public Comments: None.

Approval of Minutes

Council Member Dix made a motion to approve minutes from the November 10, 2016 Finance Committee Meeting, as prepared by City Clerk Abigail Palsgaard. The motion was seconded by Finance Director Moreno. The motion carried by a unanimous voice vote.

City of Kingsburg Mid-Year Revenue and Expenditure Review

Finance Director Moreno said we are looking good as far of expenditures. The Committee discussed that the building permit revenue is positive. The committee discussed building projects progress and the North Kingsburg Specific Plan.

Community Facilities District Funding Discussion

Nathan D. Perez and Wenjie Fu of David Taussig & Associates, Inc. were called for a conference call,

City Manager Henderson spoke about how the surveys were less than positive from the public with going forward with the CFD. Mr. Perez said that you need 1,500-2,000 to vote yes and back the CFD. He recommends a middle amount of \$150. With respect with timing, he understands it was a tight schedule. You can wait till the November 2018 ballot and do one measure at a time. Said they can hold the info till the future if we want to put it on hold.

General tax was discussed by the committee and how the election would occur. Committee spoke about that the next primary will be June 2018. Spoke about the other ideas you could add, like parks. A hybrid approach was discussed and if you could do it with one vote, not two separate measures. Mr. Perez said no, it would have to be two separate measures.

The Committee discussed a need for improving or adding to our sport facilities and that public may be behind that. The Committee discussed different reasons for a tax and how to get support.

Committee decided to wait to hear back from Mr. Perez before the City invests additional money.

Other Business: None.

Adjourn: The meeting was adjourned at 7:05pm to the next regular meeting of the City of Kingsburg Finance Committee.

Program Proposal: Central Commercial Upper Floor Residential Rehab Program

Overview

The Upper Floor Residential Rehab Program will assist owners of mixed use buildings with the redevelopment of upper floor space into high-quality rental housing. The building must have retail on the first floor and the residential units must be vacant or not up to the State of California Building Code. Under this program, owners may obtain funds from the City for costs associated with the redevelopment of the residential space.

- Maximum City Assistance - Up to 50% of total development cost of the residential component of the project, including any interior exclusive to residential areas including common areas. \$100,000 is the maximum City assistance per project.
- Per Unit Limit - Up to \$25,000 per unit
- Program Budget - 2017/18 Program budget is \$100,000

Location

The property must be within the Central Commercial Corridor. Map attached.

Procedures

- Project applicants must apply before Project construction begins and have twelve months to complete the Project from the application approval date.
- Projects must score a minimum of 10 points out of 18 to be eligible for consideration.
- Property owners must submit an Upper Floor Residential Rehab application and supporting documentation.
- Applications will be reviewed and evaluated based on the scoring criteria on a monthly basis. If multiple projects have been submitted, projects will be ranked in scoring order from highest to lowest score. Projects that garner the most points will be approved for funding. Once the annual balance of the program is exhausted, funding will be unavailable until the next annual budget. If two applications are received in the same month that garner the same amount of points and there is limited funding, funds will be awarded to the applicant that is first to complete the application and have it approved by the City Manager's office.

Property Owner Qualifications

- Applicants and affiliated persons and/or entities for this program must not be delinquent in obligations to pay loans, fines, liens, or other obligations owed to the City of Kingsburg.
- All other properties owned by applicant in Kingsburg must be in good standing with the City of Kingsburg, including the condition of the units.

Property Qualifications

- Eligible properties are mixed use properties that have upper floor residential units. The residential units must have been vacant for a minimum period of 90 days prior to submitting application or be considered not in compliance with the State of California's Building Code.
- Buildings with residential units under construction at the time of application may not be eligible.
- Only owners of properties may apply for the program. Owners may submit one property per program year.

- The property must be located in target area.
- Facades visible from the public right of way must be in improved condition. City funding under this program may not be used to improve facades. Facades must be in a condition that does not detract from the architectural character of the building. When feasible, the original design should be restored or restored so that it is contextually appropriate. Participants may also participate in the City's Façade/Alley improvement program, if eligible funding exists.
- The property must meet all state and local codes at the completion of the rehabilitation. The City will inspect the property to ensure compliance in these standards. The City will evaluate on a case-by-case basis when owners propose rehabilitating only a portion of the building as part of the submitted project. The use of green construction methods and energy efficient design is encouraged.
- The property must be in compliance with applicable zoning regulations
- The City has the right to inspect the units annually for a period of five years from completion.

Rehabilitation Process

- Certified architectural drawings must be provided to the Development Department as part of the application process.
- All applicable state and local permits must be acquired and documentation must be supplied to the Building/Planning Department.
- Funding is handled on a reimbursement basis, contingent upon receipt of satisfactory documentation. Progress draws are allowed once a month for no less than 10% of the total amount of the loan. A 10% retainage on all draws will be paid at the completion of the project when the project receives its Certificate of Occupancy.
- All work must be completed by licensed contractors, unless otherwise waived by the City Manager's office. Contractors and subcontractors must be licensed by the City of Kingsburg and be in good standing with the City prior to the commencement of work.

Funding terms/Scope of Work

- The City will fund up to 50% of the total cost to rehabilitate the residential units based on funding availability (not to exceed \$20,000) per unit for eligible rehab expenses). Maximum total City assistance is \$100,000 per project.
- Real estate loans shall be evaluated based on:
 - Projects should have at least 1.2 projected debt coverage ratio at post-completion after residency
 - The loan to value ratio of should be no greater than 90% which must be supported by an appraisal or current value prior to funding. If greater than 90% is proposed, outside collateral sufficient to provide 80% loan to value ratio may be required. Outside guarantees may suffice for additional collateral and will be evaluated on a case-by-case basis.
 - The development costs will be evaluated based on staff estimates and comparisons to development costs of similar properties.
 - Development team must have capacity to complete the project as demonstrated by past projects
- City funding will be in the form of a 0% interest deferred payment loan and secured by a mortgage on the property. The loan will be forgiven in its entirety if the property remains in

compliance for five years. Twenty percent of the loan will be forgiven each year that the owner complies. Failure to maintain compliance for the full term will result in the repayment of the entire City funding.

- Reasons for non-compliance include but are not limited to: failing to comply with property maintenance requirements and the State of California Building Code, failing to maintain good standing with the City and County regarding taxes and ordinances, and failing to complete the project within the agreed upon timeline.
- The City will execute a development agreement with property owners that will outline the requirements and expectations of program performance, including timelines and scope of work.
- The City will inspect the property and identify all code violations. All violations must be corrected. Rehab specs will be reviewed by the City. All work must be performed in accordance with California Building Code Standards.
- The default structure of the program is that the loan is non-transferable without repayment of remaining loan. However, the City will consider transferring the loan to a new owner if the new owner meets the qualifications outlined in this document. It is the seller's responsibility to work with the City to ensure the developer meets the same criteria, providing sufficient evaluation time for the City by making contact at least 45 days prior to sale. The new owner must allow the City to continue inspections throughout the entire 5 year period.

Conflict of Interest

- A conflict of interest exists if an applicant is an employee, agent, consultant, officer elected or appointed official to the City of Kingsburg, and if the applicant:
 - Exercises or has exercised any functions or responsibilities with respect to funds of this program
 - Participates in the decision making process related to funds for this program
 - Is in a position to gain inside information with regard to program activities
- If a conflict of interest exists, the applicant may not obtain assistance under this program. If there is any doubt of the conflict of interest, a written waiver may be obtained from the City of Kingsburg.

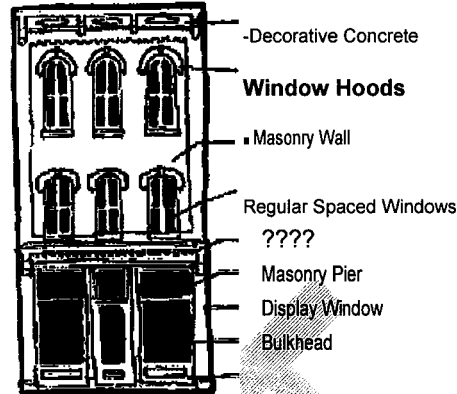
Promissory Note

- The loan will be evidenced by a promissory note which will be forgiven if applicant abides by the regulations outlined in this document. The note will be secured by a mortgage on the real estate.
- The note and the mortgage will be signed by applicant at the time of the closing of the loan.

Scoring Criteria

City funds as percentage of total project cost	50%	0
	>25% to 49.9%	1
	25% or less	3
Scale of renovation	Portion of residential units will not be rehabbed	0
	All residential units rehabbed as part of proposal; commercial space not renovated and unfinished	1
	All residential units rehabbed as part of proposal; commercial space already complete or currently undergoing renovation	2
Contributing building	The façade of the building needs restoration but will not be restored as part of the project	0
	The building façade is currently being restored or after renovation will be restored	1
Conversion	After renovation, non-intensive commercial activity, i.e. storage space, will remain inactive on the retail level	0
	Non-intensive commercial activity, i.e. storage space, is converted active commercial space as part of the project on the retail level	2
Amenities (Points given for all that apply)	New stove, refrigerator, dishwasher provided	1
	Security system installed in each unit	1
	Washer/dryer provided on site	1
	Washer/dryer provided in unit	2
	Designated off-street parking for tenant provided	1
Quality of Life Components	Project does not include any quality of life components.	0
	Project incorporates shared space or outdoor living amenities.	1
Energy Efficiency Design (Points given for all that apply)	Project does not propose any energy efficient design	0
	Use of energy star appliances	1
	Units equipped with programmable thermostats	1
	Other energy efficient design (please explain)	1

Historic Storefront Facade Improved Conditions Checklist



1. In general the proportions of the building should reflect a historic storefront with 75% of the first floor storefront being glass. Please see above for what a typical storefront should look like.
2. There should be no peeling paint on the front façade.
3. There should be no spalling bricks or major tuckpointing work that needs to be performed.
4. All signs should be in compliance with the current Kingsburg guidelines and the Zoning Standards.
5. Windows should not be boarded or bricked up. All windows should be free of cracks and should not be blacked out with either paper or tint.
6. Cornice elements are in good repair and are all in place. They should be free of rot or missing elements.
7. Any metal on the storefront should be free of rust, corroded parts or missing elements
8. Doors should be historic in nature and should be appropriate to the architecture of the building. In general storefront doors should be either a half or full light. Doors to 2nd floor units can be solid, but should be paneled (typically a 6-panel door). Doors should fill the entire original opening.
9. All upper story windows on the front façade should be in compliance with Kingsburg Design Guidelines. They should be wood or aluminum clad wood windows that fill the entire original opening. If the windows were originally metal windows, they can be either metal or aluminum clad wood windows
10. There should not be any vinyl, aluminum, cedar shake, or other artificial siding on a storefront façade.

Appendix A

Upper Floor Residential Rehab Program Underwriting Guidelines

Feasibility Analysis:

Project Viability

- Documentation of sufficient funding, including City funds, to cover all reasonable costs identified in the project' sources and uses form
- Information on past projects of similar scope to demonstrate applicant has ability to

complete the project

- Project Readiness
- Other funds are committed or will be committed within a reasonable period of time
- Site control
 - o Fee simple title at time of application
 - o If not owned, must have valid option to purchase at time of application
- Financial Analysis
 - o Development Feasibility
 - Project development costs as provided by applicant reviewed to determine if reasonable based on similar projects and City staff estimates of cost
 - o Operational Feasibility
 - Project cash flow should only show the residential part of the project, separate from cash flow from non-residential operations of the building
 - Project should show positive residential net cash flow for a period of 5 years
 - Operating costs should be reasonable
 - o Underwriting - Project falls within the underwriting criteria established by the City (Appendix A)

Summary of Feasibility Guidelines

Development

Criteria	Ranges-Limits
Maximum City Assistance	Up to 50% of total development cost. Maximum total loan is \$80,000.
Per Unit Limit	Up to \$20,000 per unit
Collateral Requirements	Loan to value ratio no more than 90% If greater than 90% outside collateral to provide 80% loan to value ratio may be
Construction Hard Costs	Minimum 75%
Developer fee (percent of Total Development Cost, not including developer fee)	Maximum 15%

Operating (review of 5 year operating budget)

Criteria	Ranges-Limits
Debt Coverage ratio (Post completion after residency) (Operating Income -Replacement Reserves)/Total Debt	Minimum 1.20 Maximum 1.35
Vacancy Rate	Assume 10%
Replacement Reserves	Maximum \$400 per unit per year
Net Cash Row	Must be positive through year 5

DRAFT

2015

Ningbo Public Private

Partnership

Development Project

PROGRAM GUIDELINES

PROGRAM APPLICATION

DOWNTOWN FAÇADE & BUILDING IMPROVEMENT PROGRAM

The City of Kingsburg ("City") has adopted a Downtown Façade and Alley Improvement Program ("**Program**") that is designed to encourage economic investment and revitalization to buildings within the central commercial zone district ("**District**"). The appearance of individual buildings, storefronts, signs, window displays, parking lots, and sidewalks establishes the visual character of the District and plays a major role in the success of the District.

The Program is designed to encourage physical improvements to a building or business facades visible from the public right-of-way. It is the intent of the Program to strengthen the economic vitality of District by improving the exterior and interior physical appearances of buildings. The appearance of the District has a significant influence on its economic success. By improving the physical appearance, the District will have a much greater potential for attracting and retaining businesses.

The Program is also designed to encourage design improvements that preserve and promote the historical character and integrity of the buildings within the District. Funding will be reimburse to project costs that meet specific design criteria. By coordinating improvements that preserve the historical elements within the District, the overall image of the District will remain consistent and preserve the unique character of the community.

The Program provides for reimbursement ("**Reimbursement**") to an approved applicant of fifty percent (50%) of the costs actually paid by the approved applicant for certain façade improvements identified in the Program with a maximum Reimbursement of \$5,000.

ALL FAÇADE IMPROVEMENT REIMBURSEMENT MUST BE APPROVED PRIOR TO WORK COMMENCING.

PROGRAM ELIGIBILITY:

The building or business must be located within the boundaries of the District to be eligible. The building or business is identified by either an address or owner of the building or business because a large building often houses several businesses. If the building is not occupied and the building owner applies for the Reimbursement, the building is limited to Reimbursement one time within the specified time periods identified in the Program. A building owner with multiple buildings or a business owner with multiple locations may apply once for each building or business location, again within the specified time periods identified in the Program.

The following Program requirements must be satisfied:

1. Only retail, commercial or professional buildings are eligible for Reimbursement.
2. Buildings must satisfy all applicable federal, state and local building and safety codes, requirements and regulations.
3. Only facades abutting public right-of-ways are eligible projects. This includes side and rear facades facing public right of ways.
4. Building owners or tenant business owners are eligible. If a tenant business owner

applies for Reimbursement, it must provide a written agreement stating that the building owner has authorized and approved the proposed improvements. All City of Kingsburg employees, volunteers, committee, board or council members are eligible to apply for Reimbursement.

5. All required municipal/governmental permits required to construct and install the improvements must be must be obtained by the building owner or tenant business owner prior to the start of any construction.
6. Business licenses and other City accounts must be current.
7. All improvements are subject to review and approval as required by all applicable federal, state and local laws, rules, regulations and ordinances.
8. All elements of an application for Reimbursement must be consistent with all City ordinances, including without limitation, design, color, style and placement of the improvements.
9. Project construction must commence within thirty (30) days after City Council approval and issuance of all required permits and approvals for construction of the improvements (unless otherwise approved by the City). All construction and installation of the improvements must be completed within sixty (60) days thereafter. Reimbursement will be paid to the applicant within thirty (30) days after completion of construction, completion of all governmental inspections and satisfaction of all Post Construction Procedures as set forth below.
10. The City reserves the right to award Reimbursement it deems to be in the best interest of the Program. The City reserves the right to withhold Reimbursement until all conditions precedent to Reimbursement have been satisfied.
11. All Reimbursement is subject to available funding. Annual City funding will be limited. Application does not guarantee Reimbursement funding.

Ineligible Improvements:

1. The Reimbursement is not available for retroactive applications for previously completed improvements; design or permit fees, roof repair or replacement; or maintenance and repair to landscaping, signs, windows, doors, and awnings or other building or site costs.
2. Labor costs paid to the owner/applicant or to relatives or affiliates of the owner/applicant unless otherwise approved.
3. Site plan and building permit fees.
4. Financing or loan fees.
5. New construction.

6. Consultant fees including architectural, engineering, appraisal, attorney, design or decorator fees.
7. Items taxed as personal property.
8. Reusable or removable items such as furniture and fixtures.

APPLICATION REQUIREMENTS FOR REIMBURSEMENT:

1. The applicant must complete the Program application and submit a completed application and all required attachments to the City.
2. Two licensed contractor quotes or bids for the total project.
3. A property deed with the legal description of property.
4. Proof that all property taxes are paid and current.
5. Proof of property and liability insurance including Builders Insurance during construction.
6. If a tenant business owner is applying, a signed letter from the building owner approving the project must be submitted.

PROCESSING OF REIMBURSEMENT APPLICATION:

1. The Reimbursement application must be completed by the building owner(s) or tenant business owner(s) of the building with building owner's written approval and returned to City Hall where it will be reviewed for accuracy and compliance.
2. The applicant must submit a detailed site plan illustrating proposed improvements.
3. In addition to the site plan, a detailed project budget identifying all project costs, including signed estimates from two qualified and licensed contractors will be submitted by the applicant (project budget shall illustrate both private and public expenditures).
4. The application along with all items identified in paragraphs 2 and 3 of this section (collectively "**Construction Documents**") are reviewed by the City to verify the project meets all eligibility requirements and Program objectives.
5. If the application and all Construction Documents meet all eligibility requirements and program objectives, the applicant will be notified that its project has been accepted for consideration.
6. The approved application and Construction Documents will be reviewed by City staff.

7. If approved, the project construction may commence upon written notification from the City. If the application or Construction Documents do not satisfy eligibility requirements and Program objectives, they will be returned to the applicant with a request for modifications.

POST-APPROVAL PROCEDURES FOR FAÇADE RENOVATION REBURSEMENT:

The City Manager or his/her designee, prior to any construction or installation, must approve every change order in a form acceptable to the City. All approved change orders shall be attached to the original site plan in the form of a dated addendum.

1. City staff may conduct periodic inspections of the Project to ensure compliance with the Construction Documents.
2. Project completion must occur within sixty (60) days after the date of approval and issuance of all required permits and approvals for construction of the project. The City, in its discretion, may grant a single extension of time to complete the project upon written request of the applicant, which request will identify, with specificity, the reasons for the requested extension.
3. Reimbursement will be paid to the applicant upon completion of the close of the project upon receipt of proof of payment of all costs and expenses of the project and receipt of unconditional waivers and releases by the general contractor and all subcontractors and materialmen providing labor, work or materials to the Project. Reimbursements will not be made if any Program requirements remain unsatisfied.

RIGHTS RESERVED:

The City of Kingsburg reserves the right to reject any and all applications. The Program guidelines and requirements identified herein are subject to revision or amendment by the City at any time. The City may discontinue this Program at any time.

PROGRAM GUIDELINES

This section will provide the individual guidelines specific to each type of Project eligible for funding, including: paint, signs, awnings, windows/doors, landscaping, and alley improvement.

GRANT FUNDING PROJECTS:

Reimbursement funds are available on a first-come, first-served basis until budgeted funds are exhausted. Reimbursement amounts are calculated as 50% of the cost of eligible improvements to a maximum of \$5,000. Improvements with a total project cost under \$200 are not eligible for this program.

SIGNS:

A sign is an element that specifically identifies the business. All proposed signage must conform with current City ordinances.

Signage assistance is offered per building owner or tenant business owner (not per building). Signage assistance is limited to funding no earlier than two years following the completion of the last signage installation. Applications for signage assistance from new business owners can be requested and approved by the City, however reimbursement for these projects will be held until the applicant has remained in the new business location for a minimum of six months.

Ineligible signage projects include: Temporary signs, swing signs or movable signs, reusable or removable signs, Neon signs, or decorative building accents that do not specifically identify a business.

AWNINGS:

Awnings are defined for Reimbursement purposes as a single awning across the entire storefront at the street level, an awning over the door entrance, several street level awnings, or several awnings across second story windows. Awning assistance is awarded per building (not per building owner and/or tenant business owner) and will be available per building one time every five years after the completion of last awning installation. All awnings are to remain with the building and shall not be removed after a tenant business owner has vacated or the owner sells the building.

Ineligible awning projects include requests for awning repair or maintenance or for projects which include the placement of lettering and/or screen printing on current awnings.

WINDOWS/DOORS:

Eligible windows and doors include all windows and doors that are located on building sides that face a public right-of-way (this includes the second story and buildings sides adjacent to alleyways and public parking lots. Window/door assistance is awarded per building (not per building owner and/or tenant business owner) and will be available per building ten years after the completion of previous window/door installation. Additionally, all window/door projects receiving Reimbursement funds must improve the energy efficiency of the building and must comply with all applicable energy efficient requirements.

Ineligible window/door projects include requests for window/door repair or maintenance or for projects that do not improve the energy efficiency of the building.

LANDSCAPING:

Landscaping is defined as trees, turf, shrubbery, flowers, planters, or ground cover arranged in a fashion to enhance the building or business. Landscaping assistance is awarded per building (not per building owner and/or tenant business owner) and will be available per building one time every five years after the completion of the last landscaping project for the building.

Ineligible landscaping projects include requests for funds to assist in the purchase of annuals, movable containers, maintenance, or replacement of current materials.

ALLEY IMPROVEMENT:

Alley improvements are defined as those improving the overall usage, appearance and functionality of existing alleys on Draper Street. Eligible improvements may include pavement/sidewalk repair, landscaping (as defined above), permanent shade structures and structures related to pedestrian usage and/or safety.

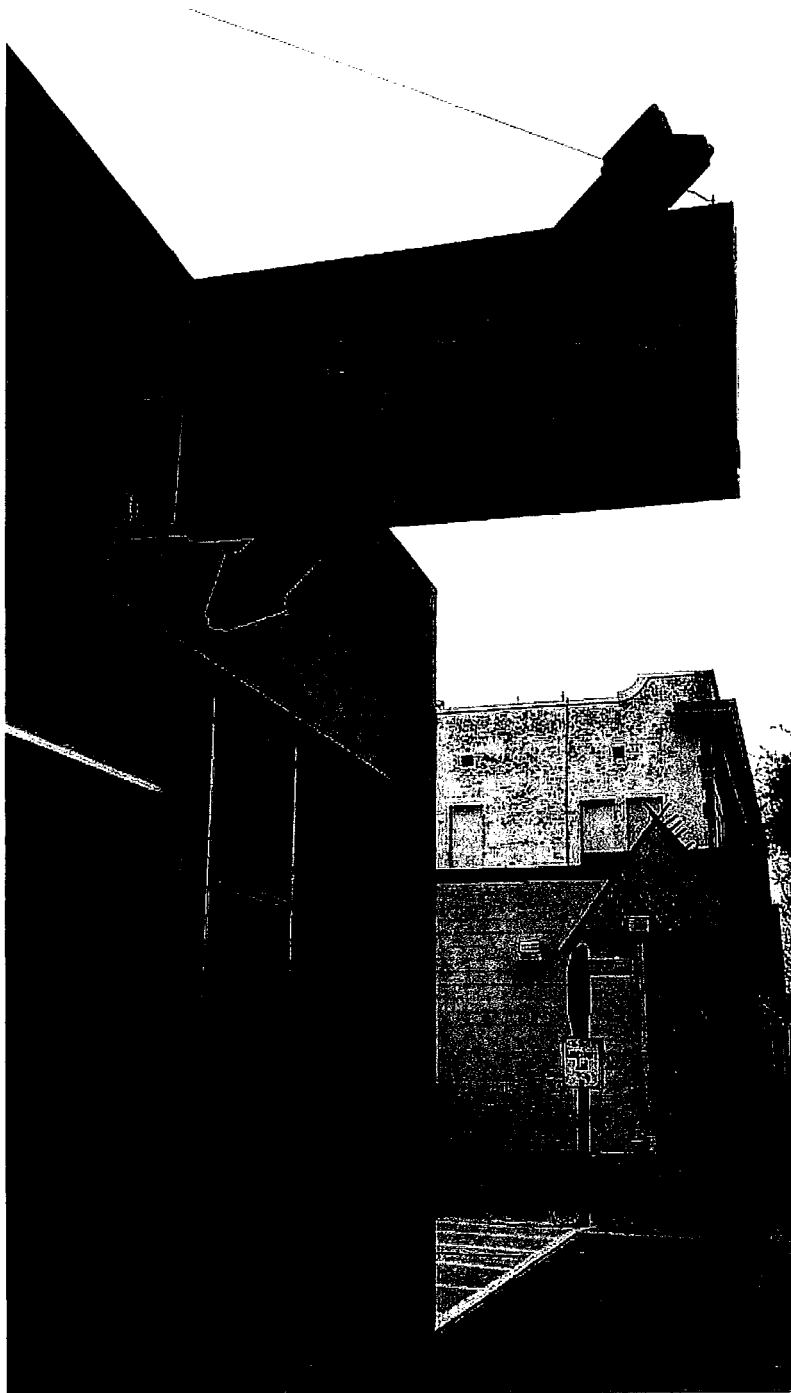
Ineligible projects include requests related to seating for accessory business use (i.e. outdoor seating for a restaurant), minor repair or maintenance to an existing alley.



1. Old Cannery Workers Union Building



1. Old Cannery Workers Union Building (after photos – Cates & Company CPA)



2. laundromat
(before)

Google Maps 1458 Smith St

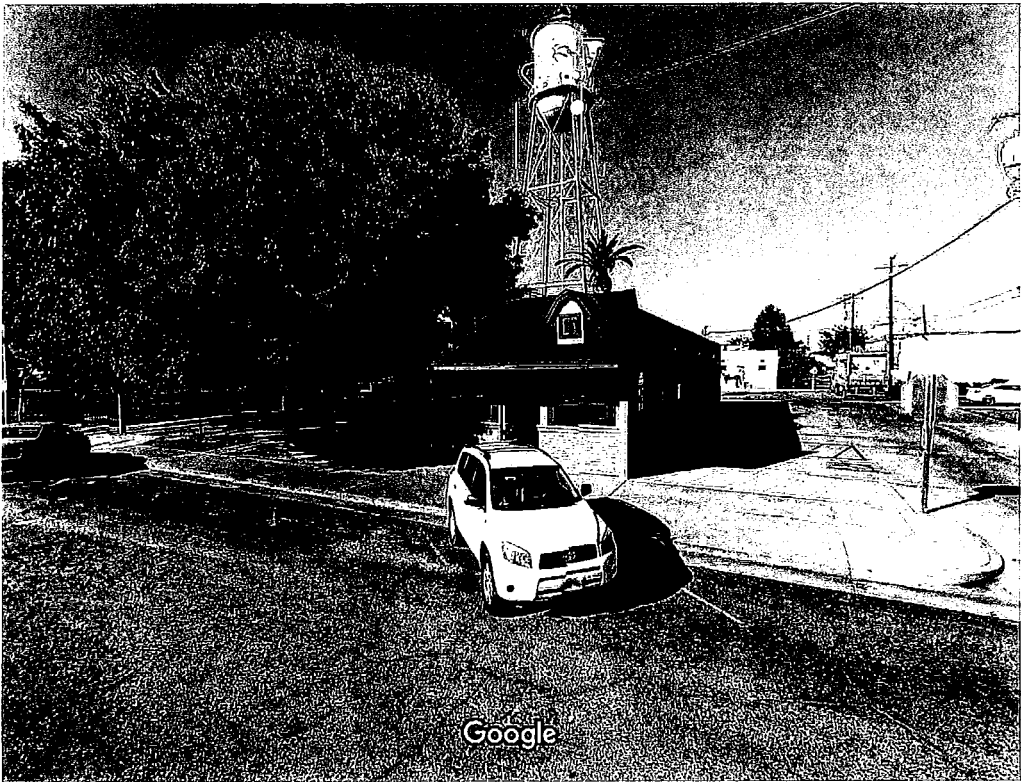


Image capture: Jun 2016 © 2016 Google

Kingsburg, California

Street View - Jun 2016

2. After Remodel

Google Maps 1518 Marion St

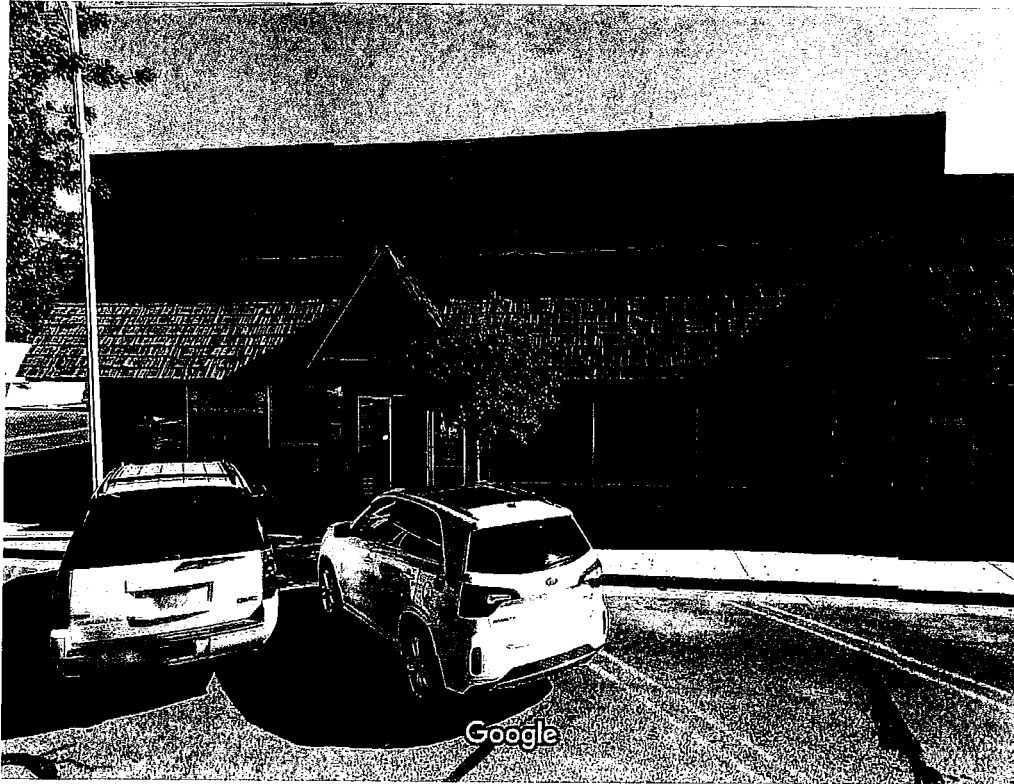


Image capture: Oct 2015 © 2016 Google

Kingsburg, California

Street View - Oct 2015

#3. Kingsburg Feed Station (Before)

Google Maps 1514 Marion St

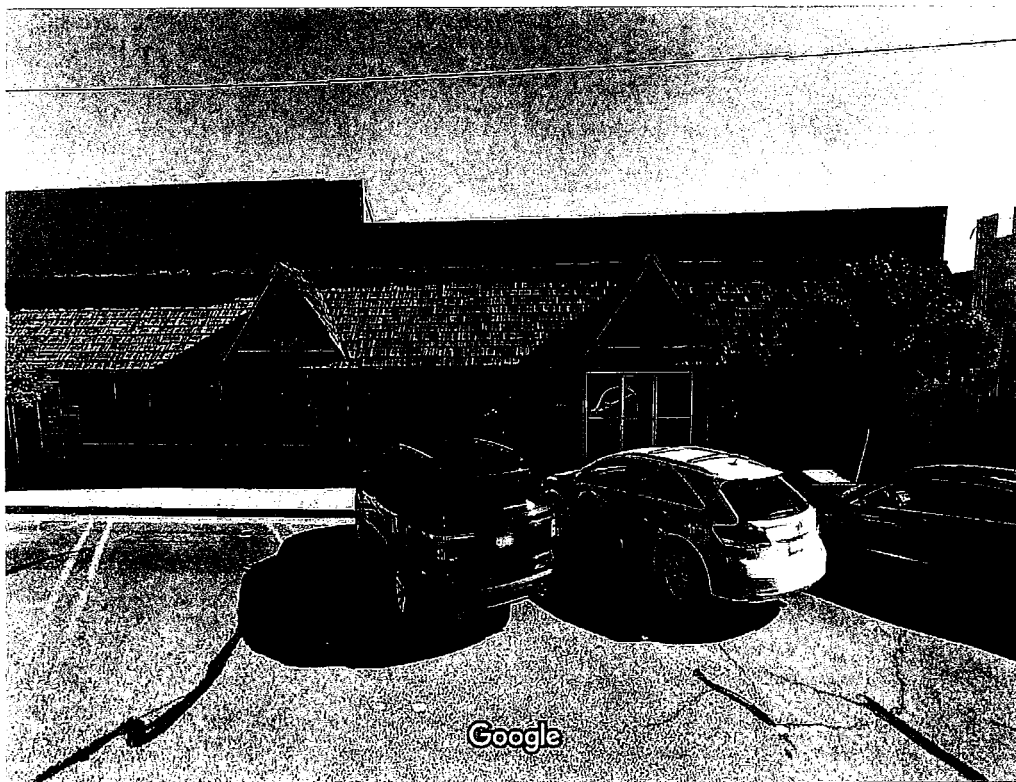
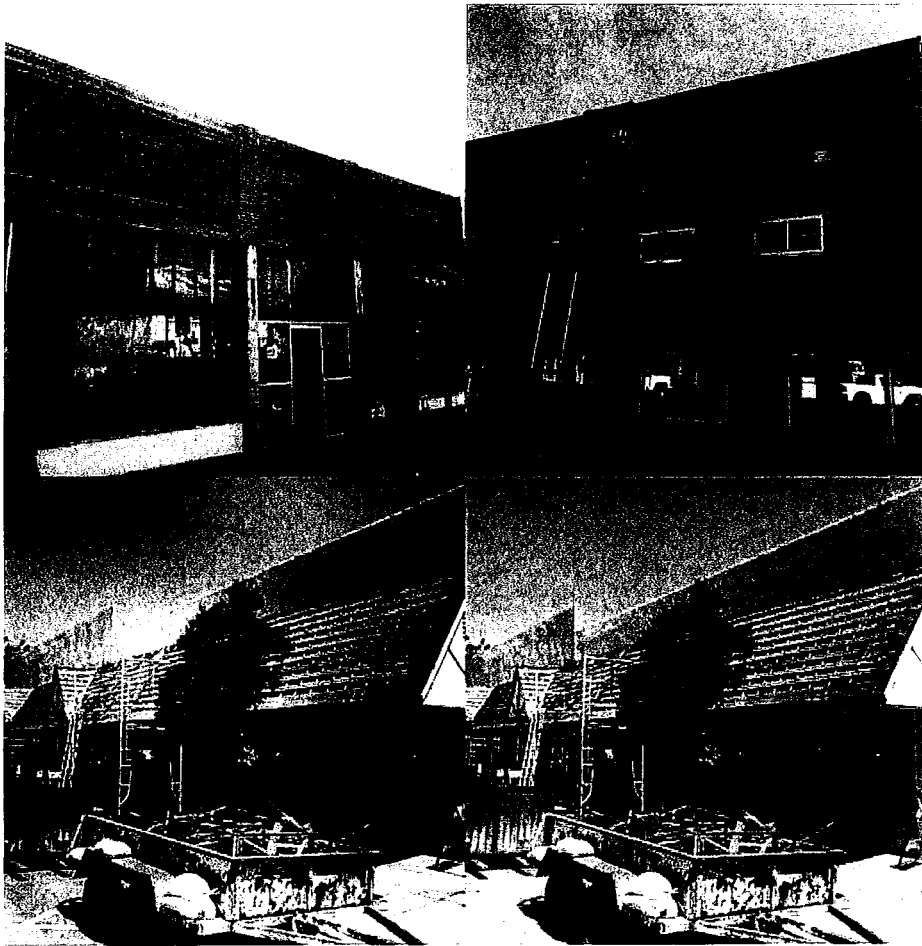


Image capture: Oct 2015 © 2016 Google

Kingsburg, California
Street View - Oct 2015

3. Before



3. Dining Remodel



3. Kingsburg Feed Station and Golden State Farm Credit (after photos – façade remodel)

Go gle Maps 1424 Ellis St



Image capture: Aug 2015 © 2016 Google

Kingsburg, California

Street View - Aug 2015

41. Olson Properties (Before)

Go gle Maps 1598 Marion St



Google

Image capture: Oct 2015 © 2016 Google

Kingsburg, California
Street View - Oct 2015



4. Gary Olsen Properties (Photo during remodel – in progress)



5. Alley Improvements – Alley between Malan's & Lisa's Mane Attraction



6. Stacked Bar & Grill (New Signage)

T
14" high
x 87" wide
T



CIOS - KINGSBURG - One Set of 14" Contour Shape Channel Letters on External Raceway

☐ Black Sides
☐ 3/16" White
☒ Black 3M Op



5901 E. CLINTON AVE. FRESNO, CA. 93727
TEL (559) 292-2944 / FAX (559) 292-2980
www.fresnomoon.com / sales@fresnomoon.com

Project: Deli Delicious - Kingsburg
Contract: Todd Eschlin
Sales Person: Jack Wilkinson
Date: 8/12/2016

CUSTOMER APPROVAL:
DATE:

PROPERTY OWNER APPROVAL:
DATE:

THIS DESIGN IS SUBMITTED AS OUR PROPOSAL.
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ANY UNAUTHORIZED USE OR REPRODUCTION OF
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8. K-9 Solutions (New Signage)



9. Alley Public improvements
New Dala Horses



9. Data Houses @ Draper / California

CITY OF KINGSBURG
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Water	Disposal	Ambulance	Total Proprietary Funds
OPERATING REVENUES:				
Charges for services	\$ 2,078,506	\$ 1,858,003	\$ 847,118	\$ 4,783,627
Total operating revenue	<u>2,078,506</u>	<u>1,858,003</u>	<u>847,118</u>	<u>\$ 4,783,627</u>
OPERATING EXPENSES:				
Contractual services and utilities	722,493	1,681,312	739,239	3,143,044
Personnel services	320,158	129,781	1,458,879	1,908,818
Supplies and materials	82,534	39,727	63,353	185,614
Depreciation and amortization	<u>267,545</u>	<u>3,263</u>	<u>122,435</u>	<u>393,243</u>
Total operating expenses	<u>1,392,730</u>	<u>1,854,083</u>	<u>2,383,906</u>	<u>5,630,719</u>
Operating income (loss)	<u>685,776</u>	<u>3,920</u>	<u>(1,536,788)</u>	<u>(847,092)</u>
NONOPERATING REVENUES (EXPENSES):				
Interest income	3,291	-	-	3,291
Grants	-	-	899,983	899,983
Interest and fiscal charges	<u>(143,304)</u>	<u>-</u>	<u>(53,483)</u>	<u>(196,787)</u>
Total nonoperating revenues (expenses)	<u>(140,013)</u>	<u>-</u>	<u>846,500</u>	<u>706,487</u>
Net income (loss) before transfers	<u>545,763</u>	<u>3,920</u>	<u>(690,288)</u>	<u>(140,605)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	948,483	948,483
Transfers out	<u>(165,483)</u>	<u>-</u>	<u>-</u>	<u>(165,483)</u>
Total other financing sources (uses)	<u>(165,483)</u>	<u>-</u>	<u>948,483</u>	<u>783,000</u>
Change in net position	380,280	3,920	258,195	642,395
Net position (deficit), beginning of year	<u>4,714,717</u>	<u>(261,453)</u>	<u>(1,890,935)</u>	<u>2,562,329</u>
Net position (deficit), end of year	<u>\$ 5,094,997</u>	<u>\$ (257,533)</u>	<u>\$ (1,632,740)</u>	<u>\$ 3,204,724</u>

The notes to the basic financial statements are an integral part of this statement.

General Ledger

Summary Trial Balance

User: magiem
 Printed: 02/17/2017 - 10:11AM
 Period: 01 to 08, 2017



City of Kingsburg
 1401 Draper Street
 Kingsburg, CA 93631-1908
 (559)897-5821

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 318	WATER					
REVENUE						
318-0000-435-0101	WATER SALES	1,950,000.00	0.00	13,619.34	1,247,116.53	-1,233,497.19
318-0000-435-0108	METER PROJECT	200,000.00	0.00	15.41	124,790.60	-124,775.19
318-0000-435-0201	WATER	20,000.00	0.00	2,481.99	35,835.81	-33,353.82
318-0000-451-0101	INTEREST	0.00	0.00	0.00	2,403.96	-2,403.96
318-0000-451-0402	WATER MAINS	0.00	0.00	0.00	0.00	0.00
318-0000-451-0403	FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00
318-0000-451-0404	WATER FACILITIES	0.00	0.00	0.00	0.00	0.00
318-0000-462-0100	MISCELLANEOUS	0.00	0.00	25.00	3,924.60	-3,899.60
318-0000-462-0101	WATER METERS	0.00	0.00	0.00	4,523.35	-4,523.35
REVENUE Totals:		2,170,000.00	0.00	16,141.74	1,418,594.85	-1,402,453.11
EXPENSE						
Department 5100	WATER					
318-5100-549-5101	SALARIES	303,939.00	0.00	181,998.73	0.00	181,998.73
318-5100-549-5102	OVERTIME	20,000.00	0.00	12,351.83	0.00	12,351.83
318-5100-549-5104	PARTTIME	15,000.00	0.00	0.00	0.00	0.00
318-5100-549-5121	FICA	22,469.00	0.00	14,448.55	0.00	14,448.55
318-5100-549-5123	PERS	46,855.00	0.00	38,850.90	0.00	38,850.90
318-5100-549-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00
318-5100-549-5125	MEDICAL	53,051.00	0.00	47,217.81	11,430.49	35,787.32
318-5100-549-5127	WORKERS COMP	25,284.00	0.00	25,284.00	0.00	25,284.00
318-5100-549-5131	ERMA/EAP	2,049.00	0.00	2,054.00	0.00	2,054.00
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	38,000.00	0.00	32,867.47	0.31	32,867.16
318-5100-549-5210	DEPT TOOLS & SUPPLIES	22,500.00	0.00	14,655.54	1,174.24	13,481.30
318-5100-549-5216	COMMUNICATIONS	750.00	0.00	252.05	0.00	252.05
318-5100-549-5218	UTILITIES	184,000.00	0.00	139,855.29	0.00	139,855.29
318-5100-549-5222	VEHICLE MAINTENANCE	2,000.00	0.00	1,095.54	0.00	1,095.54

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
318-5100-549-5223	WATER SYSTEM MAINT	100,000.00	0.00	40,959.50	0.00	40,959.50
318-5100-549-5224	FUELS	9,000.00	0.00	5,572.32	0.00	5,572.32
318-5100-549-5270	PROFESSIONAL SERVICES	35,000.00	0.00	11,410.63	0.00	11,410.63
318-5100-549-5280	GROUNDWATER RECHARGE FEE	155,000.00	0.00	149,023.32	0.00	149,023.32
318-5100-549-5291	CONF/MEETINGS/TRAVEL	3,000.00	0.00	2,443.42	400.00	2,043.42
318-5100-549-5294	AUDIT	23,300.00	0.00	23,300.00	0.00	23,300.00
318-5100-549-5301	DEPRECIATION	274,000.00	0.00	0.00	0.00	0.00
318-5100-549-5501	TRANSFER OUT-OVERHEAD	320,000.00	0.00	186,666.69	0.00	186,666.69
318-5100-549-5505	TRANSFER TO OTHER FUNDS	166,000.00	0.00	159,621.61	0.00	159,621.61
318-5100-549-5601	WATER IMPROV BOND PYMTS	19,643.00	0.00	20,442.50	0.00	20,442.50
318-5100-549-5602	SAFE DRINK WATER BND PYMT	14,615.00	0.00	14,615.00	0.00	14,615.00
318-5100-549-5605	CIEDB WATER IMP LOAN	72,704.00	0.00	72,704.08	0.00	72,704.08
318-5100-549-5606	CAPITAL LEASE LOAN PYMTS	142,839.00	0.00	29,491.86	0.00	29,491.86
318-5100-549-5701	CAPITAL OUTLAY	65,700.00	0.00	32,551.39	0.00	32,551.39
318-5100-549-5702	WATER METERS	100,000.00	0.00	47,199.08	0.00	47,199.08
318-5100 EXPENSE Totals:		2,236,698.00	0.00	1,306,933.11	13,005.04	1,293,928.07
EXPENSE Totals:		2,236,698.00	0.00	1,306,933.11	13,005.04	1,293,928.07
Fund 318 Totals:		-66,698.00	0.00	1,323,074.85	1,431,599.89	-108,525.04
Report Totals:		-66,698.00	0.00	1,323,074.85	1,431,599.89	-108,525.04